

**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS  
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Auditor - Controller - Treasurer - Tax Collector	(2) MEETING DATE 8/16/2016	(3) CONTACT/PHONE Kerry Bailey 788-2979/Mark Maier 781-4267	
(4) SUBJECT Submittal of the Annual Cash Shortages and Overages Report and the Departmental Bank Accounts and Cash Funds Listings for the fiscal year ended June 30, 2016. All Districts.			
(5) RECOMMENDED ACTION It is recommended the Board receive and file the FY 2015-16 Cash Shortages and Overages Report and the Departmental Bank Accounts and Cash Fund Listings.			
(6) FUNDING SOURCE(S) N/A	(7) CURRENT YEAR FINANCIAL IMPACT \$0.00	(8) ANNUAL FINANCIAL IMPACT \$0.00	(9) BUDGETED? Yes
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. ____ ) <input type="checkbox"/> Board Business (Time Est. ____ )			
(11) EXECUTED DOCUMENTS <input type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input checked="" type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: <input type="checkbox"/> 4/5 Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP N/A	(15) BUSINESS IMPACT STATEMENT? No	(16) AGENDA ITEM HISTORY <input type="checkbox"/> N/A    Date: <u>10/6/2015</u>	
(17) ADMINISTRATIVE OFFICE REVIEW <i>Nikki J. Schmidt</i>			
(18) SUPERVISOR DISTRICT(S) All Districts			

# County of San Luis Obispo



TO: Board of Supervisors

FROM: James P. Erb, CPA Auditor-Controller-Treasurer-Tax Collector-Public Administrator

DATE: August 16, 2016

SUBJECT: Consideration of the Annual Routine Cash Shortages and Overages Report and the Departmental Bank Accounts and Cash Funds Listings for the fiscal year ended June 30, 2016

## **RECOMMENDATION**

It is recommended the Board receive and file the FY 2015-16 Cash Shortages and Overages Report and the Department Bank Accounts and Cash Fund Listings.

## **DISCUSSION**

The Board of Supervisors, Resolution Number 84-40 dated January 24, 1984, directs the County Auditor-Controller to perform certain functions of the Board pertaining to the approval of cash shortages, reporting of cash overages; and the establishment and discontinuance of cash funds including cash difference funds and revolving funds. The resolution also directs the County Auditor-Controller to make an annual report to the Board concerning the above matters.

This report is rendered in accordance with the provisions of Government Code Section 29370.1 and Board of Supervisors' Resolution Number 84-40. The shortages listed have been reviewed and approved by the County Auditor-Controller-Treasurer-Tax Collector's (ACTTC) Office.

Approval of cumulative cash shortage replenishments during the 2015-16 fiscal year were as follows:

<u>Department</u>	<u>Routine Shortages</u>
Airports	\$27.00
Animal Services	140.00
Auditor-Controller-Treasurer-Tax Collector	1,925.23
Clerk-Recorder	10.00
Driving Under the Influence	1.00
Golf	24.53
Parks	4.00
Sheriff-Coroner	101.30
<i>Subtotal Routine Shortages</i>	<u>\$2,233.06</u>

	<u>Non-Routine Shortages</u>
Public Works	\$20.00
Sheriff-Coroner	20.00
<i>Subtotal Non-Routine Shortages</i>	\$40.00
Total Shortages	<u><u>\$2,273.06</u></u>

Routine cash overages during the 2015-16 fiscal year were as follows:

<u>Department</u>	<u>Routine Overages</u>
Airports	\$329.55
Auditor-Controller-Treasurer-Tax Collector	1,549.89
Clerk-Recorder	3,271.60
District Attorney	17.10
Planning Department	22.79
Probation Department	39.64
Sheriff-Coroner	16.15
Total Overages	<u><u>\$5,246.72</u></u>

Cash shortages primarily result from routine cash handling errors; however, two departments had shortages which were determined to be non-routine in nature. The \$20.00 non-routine cash shortage in Public Works was thoroughly investigated by Public Works staff, but a cause of the shortage was not determined. Public Works staff worked with the Auditor-Controller's Internal Audits division to strengthen internal controls over cash handling in response to the shortage. The \$20.00 non-routine shortage in the Sheriff-Coroner's office was due to a counterfeit bill being accepted.

Cash overages primarily result from mail-in payments to the Clerk-Recorder and the Tax-Collector whose policies are to accept overages and shortages of up to \$10 per transaction in order to avoid processing delays. All cash overages were determined to be routine in nature.

In addition to the cash overages and shortages, we are submitting complete listings of approved Departmental Bank Accounts and Cash Funds as of June 30, 2015, as required by Resolution Number 84-40.

#### **OTHER AGENCY INVOLVEMENT/IMPACT**

All County departments with imprest funds and/or bank accounts participate in the review of funds and the compilation of our report.

#### **FINANCIAL CONSIDERATIONS**

FY 2015-16 total cash shortages amounted to \$2,273. The shortages were replenished from department budgets. Routine cash overages amounted to \$5,247.

#### **RESULTS**

ACTTC unannounced cash counts, policies on cash shortages and overages, and annual reports help in minimizing cash handling errors and contribute to the County's vision of a well-governed community.

## **ATTACHMENTS**

1. Attachment A Departmental Bank Accounts FY 15-16
2. Attachment B Imprest Cash Funds FY 15-16